

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION**

**March 26, 2025**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HJR34** by Guillen (proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of the amount of the market value of real property located in a county that borders the United Mexican States that arises from the installation or construction on the property of border security infrastructure and related improvements.), **Committee Report 1st House, Substituted**

**No fiscal implication to the State is anticipated,** other than the cost of publication.

The cost to the state for publication of the resolution is \$191,689.

The resolution would propose an amendment to Article VIII of the Texas Constitution to authorize the Legislature by general law to exempt from property tax the portion of the assessed value of a person's property that is attributable to the installation or construction in or on the property of border security infrastructure that is located in a county that borders the United Mexican States, define "border security infrastructure" for this section, and to provide additional eligibility requirements.

The proposed amendment, in and of itself, would have no fiscal impact on the state or units of local government. Any fiscal impact would depend on, and be associated with, the corresponding enabling legislation (HB 247).

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, BRI, SD